

Filed 11/6/18 by Clerk of Supreme Court
IN THE SUPREME COURT
STATE OF NORTH DAKOTA

2018 ND 233

Prairie Winds Apartments 1, LLC,

Appellant

v.

Stark County Board of Commissioners,

Appellee

No. 20180149

Prairie Winds Apartments 2, LLC,

Appellant

v.

Stark County Board of Commissioners,

Appellee

No. 20180150

DAB, LLC,

Appellant

v.

Stark County Board of Commissioners,

Appellee

No. 20180151

Roers Development, Inc.,

Appellant

v.

Stark County Board of Commissioners,

Appellee

No. 20180152

Appeal from the District Court of Stark County, Southwest Judicial District,
the Honorable Dann E. Greenwood, Judge.

AFFIRMED.

Per Curiam.

Michael S. Raum, Elizabeth L. Alvine, Fargo, ND, and Christopher A.
Stafford, Minneapolis, MN, for appellants; on brief.

Mitchell D. Armstrong and Brian Schmidt, Special Assistant State's Attorneys,
Bismarck, ND, for appellee; on brief.

Prairie Winds Apartments 1 v. Stark County Board of Commissioners

No. 20180149

Prairie Winds Apartments 2 v. Stark County Board of Commissioners

No. 20180150

DAB v. Stark County Board of Commissioners

No. 20180151

Roers Development v. Stark County Board of Commissioners

No. 20180152

Per Curiam.

[¶1] Prairie Winds Apartments 1, LLC, Prairie Winds Apartments 2, LLC, DAB, LLC, and Roers Development, Inc., appeal after the district court dismissed their appeals from the Stark County Board of Commissioners’ denial of their applications for abatements or refunds of property taxes. On appeal, Prairie Winds Apartments 1 & 2, DAB, and Roers Development argue the district court erred by dismissing their appeals for lack of subject matter jurisdiction and that service upon the state tax commissioner within thirty days is not a jurisdictional requirement. We summarily affirm the district court’s judgments of dismissal under N.D.R.App.P. 35.1(a)(7). *See S&B Dickinson Apartments I, LLC v. Stark Cty. Bd. of Comm’rs*, 2018 ND 158, ¶ 22, 914 N.W.2d 503 (“Service of the notice of appeal on the state tax commissioner within thirty days is necessary to perfect an appeal from a board of county commissioners’ decision relating to taxation.”).

[¶2] Gerald W. VandeWalle, C.J.
Lisa Fair McEvers
Daniel J. Crothers
Jerod E. Tufte
Jon J. Jensen